

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning , 2015, ending , 20 See separate instructions.

Your first name and initial **Happy** Last name **Homebuyer** Your social security number **0 0 0 1 0 0 0 0 0**

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

### 123 My New Home

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign province/state/county Foreign postal code

**Filing Status** 1 ☒ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. **5** ☐ Qualifying widow(er) with dependent child

Check only one box. 2 ☐ Married filing jointly (even if only one had income) 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. **6a** ☒ Yourself. If someone can claim you as a dependent, do not check box 6a. **b** ☐ Spouse

**Exemptions** **c Dependents:** (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ if child under age 17 qualifying for child tax credit (see instructions) **d** Total number of exemptions claimed **1**

**Income** 7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7** **62000** 8a Taxable interest. Attach Schedule B if required **8a** **b** Tax-exempt interest. Do not include on line 8a **8b** 9a Ordinary dividends. Attach Schedule B if required **9a** **b** Qualified dividends **9b** 10 Taxable refunds, credits, or offsets of state and local income taxes **10** 11 Alimony received **11** 12 Business income or (loss). Attach Schedule C or C-EZ **12** 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ **13** 14 Other gains or (losses). Attach Form 4797 **14** 15a IRA distributions **15a** **b** Taxable amount **15b** 16a Pensions and annuities **16a** **b** Taxable amount **16b** 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17** 18 Farm income or (loss). Attach Schedule F **18** 19 Unemployment compensation **19** 20a Social security benefits **20a** **b** Taxable amount **20b** 21 Other income. List type and amount **21** 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **22** **62000**

**Adjusted Gross Income** 23 Educator expenses **23** 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24** 25 Health savings account deduction. Attach Form 8889 **25** 26 Moving expenses. Attach Form 3903 **26** 27 Deductible part of self-employment tax. Attach Schedule SE **27** 28 Self-employed SEP, SIMPLE, and qualified plans **28** 29 Self-employed health insurance deduction **29** 30 Penalty on early withdrawal of savings **30** 31a Alimony paid **b** Recipient's SSN **31a** 32 IRA deduction **32** 33 Student loan interest deduction **33** 34 Tuition and fees. Attach Form 8917 **34** 35 Domestic production activities deduction. Attach Form 8903 **35** 36 Add lines 23 through 35 **36** 37 Subtract line 36 from line 22. This is your adjusted gross income **37** **62000**



**Tax and Credits****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, **\$6,300**

Married filing jointly or Qualifying widow(er), **\$12,600**

Head of household, **\$9,250**

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	<b>62000</b>
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1951, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1951, <input type="checkbox"/> <b>Blind.</b> Total boxes checked <b>▶ 39a</b>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>▶ 39b</b>		
<b>40</b>	Itemized deductions (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	<b>6300</b>
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	<b>42</b>	<b>4000</b>
<b>43</b>	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	<b>51700</b>
<b>44</b>	Tax (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	<b>8788</b>
<b>45</b>	Alternative minimum tax (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>46</b>	
<b>47</b>	Add lines 44, 45, and 46	<b>47</b>	<b>8788</b>
<b>48</b>	Foreign tax credit. Attach Form 1116 if required	<b>48</b>	
<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>49</b>	
<b>50</b>	Education credits from Form 8863, line 19	<b>50</b>	
<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>	
<b>52</b>	Child tax credit. Attach Schedule 8812, if required	<b>52</b>	
<b>53</b>	Residential energy credits. Attach Form 5695	<b>53</b>	
<b>54</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input checked="" type="checkbox"/> <b>8396</b>	<b>54</b>	<b>1875</b>
<b>55</b>	Add lines 48 through 54. These are your <b>total credits</b>	<b>55</b>	<b>1875</b>
<b>56</b>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>	<b>6913</b>

**Other Taxes**

<b>57</b>	Self-employment tax. Attach Schedule SE	<b>57</b>	
<b>58</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	
<b>59</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>59</b>	
<b>60a</b>	Household employment taxes from Schedule H	<b>60a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>60b</b>	
<b>61</b>	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	<b>61</b>	
<b>62</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>62</b>	
<b>63</b>	Add lines 56 through 62. This is your <b>total tax</b>	<b>63</b>	<b>6913</b>

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	<b>7000</b>
<b>65</b>	2015 estimated tax payments and amount applied from 2014 return	<b>65</b>	
<b>66a</b>	Earned income credit (EIC)	<b>66a</b>	
<b>b</b>	Nontaxable combat pay election <b>66b</b>	<b>66b</b>	
<b>67</b>	Additional child tax credit. Attach Schedule 8812	<b>67</b>	
<b>68</b>	American opportunity credit from Form 8863, line 8	<b>68</b>	
<b>69</b>	Net premium tax credit. Attach Form 8962	<b>69</b>	
<b>70</b>	Amount paid with request for extension to file	<b>70</b>	
<b>71</b>	Excess social security and tier 1 RRTA tax withheld	<b>71</b>	
<b>72</b>	Credit for federal tax on fuels. Attach Form 4136	<b>72</b>	
<b>73</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>73</b>	
<b>74</b>	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>	<b>74</b>	<b>7000</b>

**Refund**

Direct deposit? See instructions.

<b>75</b>	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	<b>75</b>	<b>87</b>
<b>76a</b>	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>76a</b>	<b>87</b>
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		
<b>77</b>	Amount of line 75 you want <b>applied to your 2016 estimated tax</b>	<b>77</b>	

**Amount You Owe**

<b>78</b>	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	<b>78</b>	
<b>79</b>	Estimated tax penalty (see instructions)	<b>79</b>	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes. Complete below.** ☐ **No**

Designee's name	Phone no.	Personal identification number (PIN)
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**Sign Here**

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	



**Mortgage Interest Credit**

OMB No. 1545-0074

(For Holders of Qualified Mortgage Credit Certificates Issued by  
State or Local Governmental Units or Agencies)► Information about Form 8396 and its instructions is at [www.irs.gov/form8396](http://www.irs.gov/form8396).

► Attach to Form 1040 or 1040NR.

**2015**Attachment  
Sequence No. **138**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on your tax return

Your social security number

**Happy Homebuyer****000-00-0000**

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

**123 My New Home**

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue Date

**Iowa Finance Authority****Before you begin Part I**, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, and qualified plug-in electric drive motor vehicle credit.**Part I Current Year Mortgage Interest Credit**

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . . . .	<b>1</b>	<b>3750</b>
2	Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . <b>Do not</b> enter the interest rate on your home mortgage . . . . .	<b>2</b>	<b>50 %</b>
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. <b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>	<b>3</b>	<b>1875</b>
4	Enter any 2012 credit carryforward from line 16 of your 2014 Form 8396 . . . . .	<b>4</b>	
5	Enter any 2013 credit carryforward from line 14 of your 2014 Form 8396 . . . . .	<b>5</b>	
6	Enter any 2014 credit carryforward from line 17 of your 2014 Form 8396 . . . . .	<b>6</b>	
7	Add lines 3 through 6 . . . . .	<b>7</b>	<b>1875</b>
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) . . . . .	<b>8</b>	<b>8788</b>
9	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 8. Also include this amount in the total on Form 1040, line 54, or Form 1040NR, line 51. Check box <b>c</b> on that line and enter "8396" in the space next to that box . . . . .	<b>9</b>	<b>1875</b>

**Part II Mortgage Interest Credit Carryforward to 2016.** (Complete **only** if line 9 is less than line 7.)

10	Add lines 3 and 4 . . . . .	<b>10</b>	
11	Enter the amount from line 7. . . . .	<b>11</b>	
12	Enter the <b>larger</b> of line 9 or line 10. . . . .	<b>12</b>	
13	Subtract line 12 from line 11. . . . .	<b>13</b>	
14	<b>2014 credit carryforward to 2016.</b> Enter the <b>smaller</b> of line 6 or line 13 . . . . .	<b>14</b>	
15	Subtract line 14 from line 13. . . . .	<b>15</b>	
16	<b>2013 credit carryforward to 2016.</b> Enter the <b>smaller</b> of line 5 or line 15 . . . . .	<b>16</b>	
17	<b>2015 credit carryforward to 2016.</b> Subtract line 9 from line 3. If zero or less, enter -0- . . . . .	<b>17</b>	

## General Instructions

### Future Developments

For the latest information about developments related to Form 8396 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8396](http://www.irs.gov/form8396).

### Purpose of Form

Use Form 8396 to figure the mortgage interest credit for 2015 and any credit carryforward to 2016.

### Who Can Claim the Credit

You can claim the credit only if you were issued a qualified Mortgage Credit Certificate (MCC) by a state or local governmental unit or agency under a qualified mortgage credit certificate program.



*Homestead Staff Exemption Certificates, and certificates issued by the Federal Housing Administration, Department of Veterans Affairs, and Farmers Home Administration do not qualify for the credit.*

The home to which the certificate relates must be your main home and also must be located in the jurisdiction of the governmental unit that issued the certificate.

If the interest on the mortgage was paid to a related person, you cannot claim the credit.

### Refinanced Mortgage

You can refinance your mortgage without losing this credit if your existing MCC is reissued and the reissued certificate meets all of the following conditions.

- It must be issued to the holder(s) of the existing certificate for the same property.
- It must entirely replace the existing certificate. The holder cannot retain any portion of the outstanding balance of the existing certificate.
- The certified indebtedness on the reissued certificate cannot exceed the outstanding balance shown on the existing certificate.
- The credit rate of the reissued certificate cannot exceed the credit rate of the existing certificate.
- The reissued certificate cannot result in a larger amount on line 3 than would otherwise have been allowable under the existing certificate for any tax year.

For each tax year, you must determine the amount of credit that you would have been allowed using your original MCC. To do this, multiply the interest that was scheduled to be paid on your original mortgage by the certificate rate on your original MCC. The result may limit your line 3 credit allowed when you have a reissued MCC, even if your new loan has a lower interest rate.

If the certificate credit rates are different in the year you refinanced, attach a statement showing separate calculations for lines 1, 2, and 3 for the applicable parts of the year when the original MCC and the reissued MCC were in effect. Combine the amounts from both calculations for line 3. Enter that total on line 3 of the form and enter "see attached" on the dotted line next to line 2.

For more details, see Regulations section 1.25-3(p).

### Recapture of Credit

If you buy a home using an MCC and sell it within 9 years, you may have to recapture (repay) some of the credit. See Pub. 523, Selling Your Home, and Form 8828, Recapture of Federal Mortgage Subsidy.

### Additional Information

See Pub. 530, Tax Information for Homeowners, for more details.

## Specific Instructions

### Part I—Current Year Mortgage Interest Credit

#### Line 1

Enter the interest you paid during the year on the loan amount (certified indebtedness amount) shown on your MCC. In most cases, this will be the amount in box 1 on Form 1098, Mortgage Interest Statement, or on a similar statement you received from your mortgage holder. If the loan amount on your MCC is less than your total mortgage loan, you must allocate the interest to determine the part that relates to the loan covered by the MCC. See Pub. 530 for an example of how to allocate the interest.

#### Line 2

The certificate credit rate cannot be less than 10% or more than 50%.

#### Line 3

If you refinanced, see *Refinanced Mortgage* on this page.

If the certificate credit rate shown on line 2 is more than 20%, multiply line 1 by line 2, but do not enter more than \$2,000 on line 3. If you and someone else (other than your spouse if filing jointly) held an interest in the home, the \$2,000 limit must be allocated to each owner in proportion to the interest held. See *Dividing the Credit* in Pub. 530 for an example of how to make the allocation.

**Reduction of home mortgage interest deduction on Schedule A (Form 1040).** If you itemize your deductions on Schedule A, you must reduce the amount of home mortgage interest you would otherwise deduct on Schedule A by the amount on Form 8396, line 3, and report the reduced amount on Schedule A. You must do this even if part of the amount on line 3 is carried forward to 2016.

### Line 8—Credit Limit Worksheet

#### Keep for Your Records

1. Enter the amount from Form 1040, line 47, or Form 1040NR, line 45 . . . . . **1. 8788**
2. **Form 1040 filers:** Enter the amounts from Form 1040, lines 48 through 51; line 12 of the Line 11 Worksheet in Pub. 972\*; Form 5695, line 30; Form 8910, line 15; Form 8936, line 23; and Schedule R (Form 1040A or 1040), line 22.  
  
**Form 1040NR filers:** Enter the amounts from Form 1040NR, lines 46 through 48; line 12 of the Line 11 Worksheet in Pub. 972\*; Form 5695, line 30; Form 8910, line 15; and Form 8936, line 23. **2. \_\_\_\_\_**
3. Subtract line 2 from line 1. Enter this amount on Form 8396, line 8. If zero or less, enter -0- here and on Form 8396, lines 8 and 9, and go to Part II of Form 8396 . . . . . **3. 8788**

\*If you are filing Form 2555 or Form 2555-EZ, enter instead the amount, if any, from line 13 of the Child Tax Credit Worksheet in Pub. 972. If you are not claiming the child tax credit, you do not need Pub. 972.

### Part II—Mortgage Interest Credit Carryforward to 2016

If the amount on line 9 is less than the amount on line 7, you may have an unused credit to carry forward to the next 3 tax years or until used, whichever comes first. The current year credit is used first and then the prior year credits, beginning with the earliest prior year.

If you have any unused credit to carry forward to 2016, keep a copy of this form to figure your credit for 2016.



*If you are subject to the \$2,000 credit limit because your certificate credit rate is more than 20%, no amount over the \$2,000 limit (or your prorated share of the \$2,000 if you must allocate the credit) may be carried forward for use in a later year.*



Form **1040**Department of the Treasury—Internal Revenue Service (99)  
**U.S. Individual Income Tax Return****2015**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning

, 2015, ending

, 20

See separate instructions.

Your first name and initial

Last name

Your social security number

**Happy****Homebuyer****0 0 0 | 0 0 | 0 0 0 0**

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

**123 My New Home**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

**Presidential Election Campaign**Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

**Filing Status**

Check only one box.

1 ☒ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child**Exemptions**6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .b ☐ Spouse . . . . .

Boxes checked on 6a and 6b

**1**

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

**1****c Dependents:**

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If child under age 17 qualifying for child tax credit (see instructions)If more than four dependents, see instructions and check here ☐

d Total number of exemptions claimed . . . . .

**Income**

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .

7

**62000**

8a Taxable interest. Attach Schedule B if required . . . . .

8a

b Tax-exempt interest. Do not include on line 8a . . . . .

8b

9a Ordinary dividends. Attach Schedule B if required . . . . .

9a

b Qualified dividends . . . . .

9b

10 Taxable refunds, credits, or offsets of state and local income taxes . . . . .

10

11 Alimony received . . . . .

11

12 Business income or (loss). Attach Schedule C or C-EZ . . . . .

12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ . . . . .

13

14 Other gains or (losses). Attach Form 4797 . . . . .

14

15a IRA distributions . . . . .

15a

b Taxable amount . . . . .

15b

16a Pensions and annuities . . . . .

16a

b Taxable amount . . . . .

16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .

17

18 Farm income or (loss). Attach Schedule F . . . . .

18

19 Unemployment compensation . . . . .

19

20a Social security benefits . . . . .

20a

b Taxable amount . . . . .

20b

21 Other income. List type and amount . . . . .

21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

22

**62000****Adjusted Gross Income**

23 Educator expenses . . . . .

23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .

24

25 Health savings account deduction. Attach Form 8889 . . . . .

25

26 Moving expenses. Attach Form 3903 . . . . .

26

27 Deductible part of self-employment tax. Attach Schedule SE . . . . .

27

28 Self-employed SEP, SIMPLE, and qualified plans . . . . .

28

29 Self-employed health insurance deduction . . . . .

29

30 Penalty on early withdrawal of savings . . . . .

30

31a Alimony paid b Recipient's SSN ▶

31a

32 IRA deduction . . . . .

32

33 Student loan interest deduction . . . . .

33

34 Tuition and fees. Attach Form 8917 . . . . .

34

35 Domestic production activities deduction. Attach Form 8903 . . . . .

35

36 Add lines 23 through 35 . . . . .

36

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

37

**62000**



**Tax and Credits****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, **\$6,300**  
Married filing jointly or Qualifying widow(er), **\$12,600**  
Head of household, **\$9,250**

38	Amount from line 37 (adjusted gross income)	38	62000
39a	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked <b>▶ 39a</b>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>▶ 39b</b>		
40	Itemized deductions (from Schedule A) or your <b>standard deduction</b> (see left margin)	40	6300
41	Subtract line 40 from line 38	41	
42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	42	4000
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	51700
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	8788
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	8788
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your <b>total credits</b>	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	8788

No MCC to reduce tax

**Other Taxes**

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your <b>total tax</b>	63	8788

**Payments**

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	7000
65	2015 estimated tax payments and amount applied from 2014 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election <b>66b</b>		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>	74	7000

**Refund**

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	75	0
76a	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here <b>▶</b>	76a	0
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
77	Amount of line 75 you want <b>applied to your 2016 estimated tax</b>	77	

**Amount You Owe**

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	1788
79	Estimated tax penalty (see instructions)	79	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete below. ☐ No

Designee's name	Phone no.	Personal identification number (PIN)
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**Sign Here**

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	